

# The elusive quest for the golden standard: concepts, policies and practices of accountability in development cooperation

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**The elusive quest for the golden standard: Concepts, policies and practices of accountability in development cooperation**  
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# **The elusive quest for the golden standard:**

## **Concepts, policies and practices of accountability in development cooperation**

By Renée Speijcken (Maastricht Graduate School of Governance, Maastricht University) and

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### **1. Introduction**

Promoting public accountability plays an ever increasing role in the recent discourse on development cooperation. It is said to encourage a more efficient use of public funds, to decrease corruption, add to more legitimate, responsive and democratic institutions including government and therefore to enhance aid effectiveness (OECD/DAC, 2005). To realize these ideals, a wide range of stakeholders, from international institutions, national governments to International Non-Governmental Organisations (INGOs), unite in their elusive quest for the golden standard to promote public accountability in their policies. More accountability seems to have become the universal cure for all democratic deficits and ineffective policies in developing countries.

However, in contrast to their high expectations, accountability promotion policies have not yet delivered the expected results. This paper seeks to understand why this has been the case by analysing the current state of affairs of promoting public accountability in development cooperation with a focus on donor interventions and particularly on the interaction between donors' concepts, policies and practices. In other words, this paper does not examine the possible explanations for failing results on the recipient side, although few will be mentioned. We start by exploring how accountability gained importance in development cooperation and what the underlying development

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paradigms, ideologies and concepts are. Before describing the main donor practices in accountability promotion, four interrelated key accountability relationships that characterize accountability in development cooperation are analysed and discussed. The paper proceeds by presenting a new perspective on assessing donor policies and practices to understand the mismatch between expectations and results. From these insights, the conclusions are formulated as well as the recommendations, both for future aid interventions as well as for further research in the area of promoting public accountability. The paper draws on qualitative research done by the two authors on different donor interventions, as well as on a study of academic and empirical literature and evaluation reports.

## **2. The rise of public accountability in development cooperation**

The concept of public accountability in development cooperation gained importance over the last decades as prevailing development models or paradigms shifted. From a concept that was merely interpreted as a financial obligation to account for the use of aid money in the eighties, during the so-called Washington Consensus<sup>2</sup>, it gradually came to be seen as a vital aspect for realizing the main socio economic and political objectives in current development cooperation policies by all major donors including International Non-Governmental Organisations (INGOs). There are four main trends that have contributed to this development.

The first trend is related to the democratization processes that were sparked off by the end of the Cold War. It underlined the growing demand from citizens worldwide to hold authority to account and to get improved access to decision-making processes that affected their lives. Bilateral and multilateral donors as well as INGOs strongly supported these democratic transition processes. While the former concentrated on working with governments on establishing the formal democratic institutions that should strengthen political, legal and administrative (including financial) accountability within these countries, as well as towards donors, the latter engaged more in working with civil society, local Non-Governmental Organizations (NGOs) and Community Based Organizations (CBOs)<sup>3</sup> to make citizens aware of their rights and to empower them to improve their

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<sup>2</sup> The Washington Consensus was built on structural adjustment

<sup>3</sup> In this paper civil society is defined as the realm where citizens associate voluntarily, outside their families or businesses, to advance their interests, ideas or ideologies (Scholte 2000 as quoted in Jordan 2007:9). For the definition of NGOs and CBOs we support Jordan who describes them as "self-governing, private, not for profit organizations with an explicit social mission. They are embedded in civil society, distinct from political society.... they can organize voice in political debates,.....They may provide services, or advocacy to promote particular

voice and participation in decision making processes. In many countries formal elections and basic formal accountability systems have been put in place, processes of constitutional or legislative reforms have been encouraged and overall civil liberties and political freedom increased.

However, these reforms did not automatically lead to more democratic and accountable behaviour of the power holders. In fact, very often the formal, '*de jure*' accountability systems, laid down in laws or regulations, bore little resemblance to the actual '*de facto*' accountability processes in which ordinary citizens had to function (Goetz and Jenkins 2005: 10). Citizens in these young developing democracies were often not in a position to hold the powerful to account because the conventional mechanisms through which they would seek redress, like elections<sup>4</sup>, parliament, supreme audit institutions, the judiciary, media, political parties or specialized oversight agencies, were weak, corrupt, captured or biased towards the interests of certain (elite) groups in society and to the exclusion of others (the poorest) (Ackerman 2005; Goetz and Jenkins 2005). On top of that, with regard to development aid, citizens found their governments accounting more to donors than to their own citizens, in terms of the planning and spending of aid money.

The second trend that is responsible for a more prominent role of accountability in development cooperation is the discussion on aid effectiveness. Notwithstanding the successes that have been realized, the overall socio economic development effects of development cooperation<sup>5</sup> to increase economic growth, alleviate poverty and promote social development, from the structural adjustment programs in the eighties, the poverty reduction strategies in the nineties, to the millennium development goals and (good) governance inspired programs in the new millennium, have been disappointing (Burnside and Dollar 2000; Dollar and Easterly 1999; Easterly 2001, 2003; Martens et al 2002; Tsikata, 1998). Underperformance, ineffectiveness and corruption in developed and developing countries led to decreased public trust and confidence in development cooperation, both

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issues.....They are usually non membership based and linked to each other in networks or alliances that sometimes take the form of more formal associations.....Community-based organisations may have goals comparable to NGOs but are small, local and usually less absorbed in networks" (Jordan 2007:8,9)

<sup>4</sup> Przeworski et al (1999) Chapter 1 critically discusses the role of elections as mechanisms of political accountability

<sup>5</sup> This refers to the Official Development Assistance (ODA) by the Development Assistance Committee of the OECD as well as to the IMF and World Bank programs. There are no overall data available about the total amount, let alone the impact of INGO and NGO work in developing countries. However there are many individual evaluations available per organization.

in developed and developing countries over the last decades ( Goetz and Jenkins 2005). Tax payers and traditional donors of development aid increasingly demanded for more effective spending and better results for their money while their counterparts in developing countries demanded for more accountable and democratic governments.

One of the ways to counter these negative trends in aid effectiveness and meet citizens demands in both developing and developed countries brought 35 bilateral donors, 26 multilaterals and 56 recipient countries and some international NGOs together to sign the so called 'Paris Declaration on Aid Effectiveness' in 2005 (OECD/DAC, 2005). With this declaration, the signatories committed themselves explicitly to align their policies and administrative systems more with recipient-partner governments' development agenda and systems, to respect ownership of the recipient- partner over their development process, to harmonize aid interventions among the donor community, to manage for results and to strengthen mutual accountability between partner government and donor (OECD/DAC 2005). Although the Paris declaration was vague in what it exactly meant by mutual accountability and only in its sub clauses and in the follow up in Accra in 2008 referred to the need for strengthening accountability from recipient governments to their domestic citizens, it certainly succeeded in boosting the discussion about the importance of accountability in the wider context of aid effectiveness, development, good governance and democratization.

The third trend that contributed to the rise of accountability in development cooperation is globalization. New international actors like multinational corporations, international law institutions and international networks came to the stage in developing countries. However, what became clear with the entry of these new international actors was that not only they, but also the traditional international donor agencies, INGOs and Bretton and Woods Institutions, operated outside the classical state-based accountability mechanisms of aid recipient countries. This reflected the 'democratic deficit'<sup>6</sup> in development cooperation, where international donors do not account to citizens in developing countries, while they are affecting their lives. Goetz and Jenkins therefore have argued that "imperfect democratization and uneven globalization have highlighted the failures of conventional accountability mechanisms and the need for substantial institutional renewal"(Goetz

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<sup>6</sup> See Nye 2001 on the democratic deficit of inter-governmental organizations like World Bank, United Nations, International Monetary Fund etc. The argument of the democratic deficit is however also valid for other international donors and INGOs as they operate outside the state based accountability mechanism and are part of a multi-level governance network

and Jenkins 2005:2 ). They conclude that this is most urgent for developing countries as people will turn away from democracy if it does not deliver accountable governance (Goetz and Jenkins 2005:2). Although accountability towards beneficiaries was a heavily debated issue among INGOs in the nineties in the broader context of their legitimacy and representation<sup>7</sup>, it only recently gained stronger importance in the aid policies of bilateral and multilateral donors, albeit only towards recipient governments and not to the ultimate beneficiaries or citizens, in the ongoing discussion on interpreting mutual accountability.

The fourth trend that contributed to a stronger focus on accountability in development cooperation is related to the shift in the development paradigm in which the role of governance<sup>8</sup> gained importance in realizing pro poor development. It became generally recognized that governance structures and institutions fulfill a key role in explaining differences in economic growth and social welfare (Dollar and Pritchett 1998; North 1990; Rodrik and Subramania 2003). Formal and informal institutions, including those in the multi-leveled aid system itself, determine the strategies, interests and incentives of policymakers and condition the leeway for the various stakeholders in the policy processes (Easterly 2003; Gibson et al 2005; Helmke and Levitsky 2004; Jütting et al eds. 2007; Martens et al 2002). Accountability, as it underpins the allocation and use of power, is at the heart of how changes in governance come about (Day and Klein, 1987:21; Ebrahim and Weisband 2007:11; Goetz and Jenkins 2005:5; Kaufmann et al 2005; Kjaer 2004:14; Smith 2007:17-44). It therefore gained even greater importance in development cooperation policies.

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<sup>7</sup> See on this topic for instance Cavill and Sohail 2007; Brown and Moore 2001; Edwards and Hulme 1996; Jordan and Tuijl 2006; Kearns 1996, Lindenberg and Bryant 2001. Within the literature on (I) NGO accountability three forms of accountability are generally defined: 'downward accountability' towards beneficiaries or clients, 'upward accountability to donors or 'patrons' and 'internal' or 'organizational accountability' to themselves and their missions

<sup>8</sup> See definition on Governance: Pierre (2000):3,4; Kjaer (2004): 3-18, Smith (2007):3-6. For donor definitions see: OECD: [http://www.oecd.org/document/16/0,3343,en\\_2649\\_34565\\_45818128\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/16/0,3343,en_2649_34565_45818128_1_1_1_1,00.html); World Bank:<http://web.worldbank.org/WBSITE/EXTERNAL/COUNTRIES/MENAEXT/EXTMNAREGTOPGOVERNANCE/0,,contentMDK:20513159~pagePK:34004173~piPK:34003707~theSitePK:497024,00.html>; EU: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2003:0615:FIN:EN:PDF>



### **3. Defining and Analysing public accountability in Development Cooperation: four key relationships**

Now we have shown how accountability has become a crucial aspect of development cooperation policies, it is time to analyze more specifically what the key accountability relations are that characterize the accountability debate in development cooperation, how they relate to the classical model of delegation representation and accountability, how they are interconnected, what actors are involved, what is at stake, how accountability is supposed to be rendered and what is supposed to be the function of accountability in these relationships.

However, before doing that it is important to contextualize the discussion about defining the concept of accountability. There is a lot of fuzziness around defining public accountability both conceptually among scholars as well as practically in the way donors operationalize the concept in policies and interventions in development cooperation. However, essentially 'public or democratic accountability' refers to the complex social process between citizens and State<sup>9</sup> in which the state is obliged to account to citizens for 1) the use of public and natural resources, 2) the way policy decisions are taken and how they perform with regard to serving the wider public interest in a resource efficient, effective and fair matter and 3) the way they act and execute their public jobs, within the law, fair, non-corrupt and legitimate. Public accountability is said to have four key functions in a society. First it provides for democratic checks and control of government which enhances trust in the democratic system. Secondly it would prevent corruption and the misuse of power. Thirdly it is supposed to improve the functioning, effectiveness, responsiveness and learning of government and the public sector. And finally, indirectly it contributes to governments' legitimacy (Bovens 2007:465).<sup>10</sup>

Although there is a lively debate on the specific meaning of public accountability, the key aspects that most political scientists can agree on are transparency of information, answerability or justification and enforcement or sanctioning (Bovens 2005; Bovens et al 2008; Bovens and Schillemans (eds) 2009; Ebrahim and Weisband (2007); McCandless 2001; Mulgan 2000, 2003; O'Donnell 1999; Prezworski et al(eds) 1999; Schedler et al (eds) 1999; Strom 2000, 2003). Therefore in this paper public accountability is defined as a specific contextual social process between an actor and a forum, in which the actor has an obligation to provide information and to explain and justify

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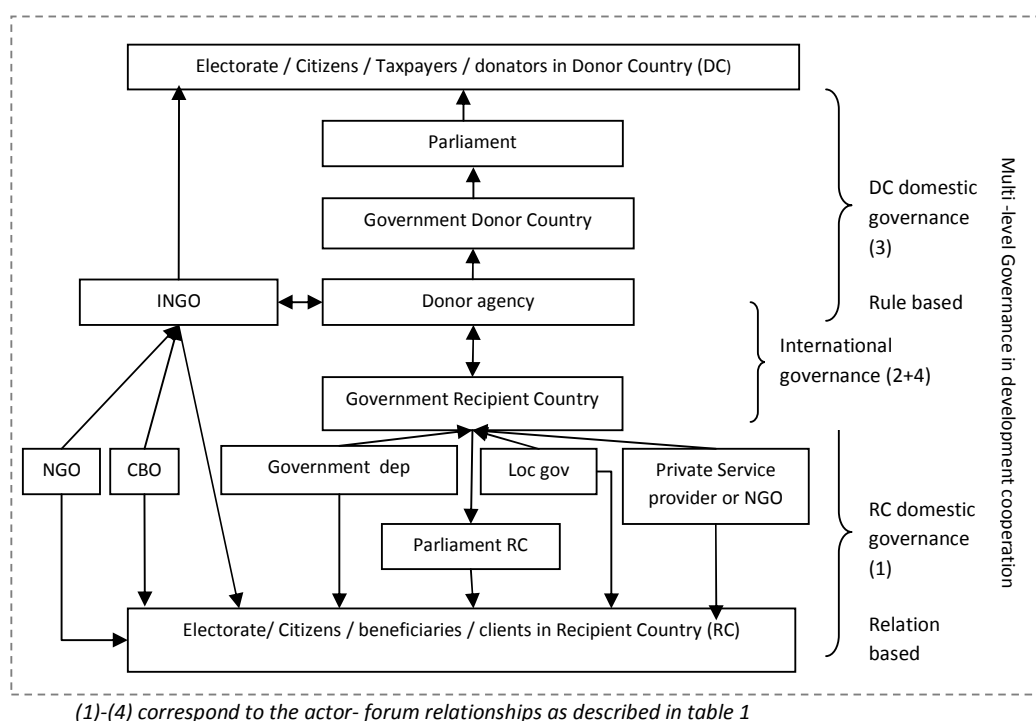
<sup>9</sup> The State refers to all representatives of the State, both elected politicians and non-elected representatives

<sup>10</sup> Bovens also mentions public catharsis as an indirect function of accountability, like the functioning of the Truth Commission in South Africa

behaviour and conduct , the forum can pose questions and provide (positive or negative) judgement that can have consequences that the actor needs to accept. The process consists of three phases: phase I Information exchange, phase II debating and phase III consequences (sanctions, rewards and/ or learning) (Bovens 2007; Bovens and Schillemans 2009; Mulgan 2003).

What becomes clear in section two is that public accountability within development cooperation cannot simply be defined and analyzed within the context of the classical state-based accountability mechanisms of representative democracies. In this common system citizens periodically delegate power to their elected representatives via elections, in return the latter needs to account to citizens (the electorate) for the use of this power with regard to choices and results in public policies and budgets. Accountability relations in development cooperation however, are shaped by various decision-making arenas that differentiate along geographical and functional lines and that are interlinked in both hierarchical and non-hierarchical ways.<sup>11</sup> Therefore accountability in development cooperation needs to be seen in a complex multi-level governance context. This is illustrated by figure 1 below.

Figure 1: Three governance arenas in development cooperation and the accountability directions



<sup>11</sup> This type of processes is described by Eberlein and Kerwer 2004 and Papadopoulos 2007 in the context of New Governance in the European Union. However it can also be applied to the context of Development Cooperation

Next to the fact that development cooperation is a multilevel governance process, the public policy process in developing countries is also increasingly shaped by a multilevel governance context in which governments of developing countries are expected to account to external organizations that are mostly not established in a democratic way (Burnell 2009:3).

Although it is evident that figure one is only a simplified version of reality in which many actors have been left out, it illustrates that decision making and governance in development cooperation takes place in at least three different governance arenas that all refer to different sets of accountability relationships between different groups of interacting public and private actors with their own priorities and ideologies, each shaped by their specific socio-economic, legal, historic and cultural context, while being interconnected in development cooperation.

Within this multi-level governance context, four key accountability relationships can be identified that characterize the current debate on accountability in development cooperation and that are strongly interconnected (see figure 1: (1)(2)(3)(4)). Of these four the first (1), the relationship between recipient governments and their citizens (so called domestic public accountability) can be seen as the most prominent public policy objective of donors in promoting accountability in development cooperation. This political accountability relationship refers to the classical delegation-representation- accountability relationship in representative democracies which is built on the hierarchic principal agent model.<sup>12</sup> In this relationship governments of recipient countries need to account for the planning, use and results of aid money and other public funds and policies to their citizens via the formal democratic institutions like elections and parliament. The relationship is supposed to strengthen democracy, enhance more effective and responsive government, which would contribute to governments' legitimacy.

This is the most prominent and publically discussed accountability relationship as it relates closest to the wider objectives of development cooperation of promoting democratic, effective and legitimate governance, which, according to the latest development paradigm, provides the best chances to ultimately increase sustainable economic growth, alleviate poverty and to strengthen inclusive social development in these countries. Donors support governments and related state or semi state institutions, the so-called supply side of public accountability, to account better to their citizens. They also support citizens and civil society groups, to strengthen the so-called demand side of public

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<sup>12</sup> For an explanation on the 'Principal Agent theory' that is frequently used to explain the representation , delegation, accountability model see Bendor et al.(2001) and Lupia (2003)

accountability.<sup>13</sup> Promoting domestic accountability gained extra importance among donors with the introduction of the new aid modalities like general budget and sector aid in which the money cannot be traced any longer to a specific project but goes to the overall budget of the government.<sup>14</sup> This created a much stronger dependency relation between recipient and donors (2), as only with the good functioning of domestic political accountability (1) and administrative systems in the recipient country, the donor will be able to account for the use of aid money to its own constituency (3).

The second key accountability relationship in development cooperation (2) takes place in the international arena and refers to the aid recipients who need to account for aid money and results to the donor. This is called external accountability, to emphasize that the political actors account to a forum that is located out of the country, instead of to their domestic democratic forum (citizens). It is a hierarchic administrative/financial accountability relationship with potentially serious political and socio economic consequences. In case the recipient government does not account sufficiently with regard to the use of aid money and results, the donor may decide to withdraw or stop providing aid. This could have strong political consequences for those in power (voted out of office, impeachment etc.) as well as socio economic consequences for citizens (poverty). More importantly however with regard to domestic public accountability is the fact that this strong sanctioning mechanism in the hands of donors tends to make governments to account more to donors than to their own citizens. Neither citizens nor the official representative bodies like parliament have sufficient means to scrutinize or exert effective ex ante and ex post oversight over their governments, let alone over donors (Eberlei 2001, 2007).<sup>15</sup>

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<sup>13</sup> The supply side usually is more supported by bilateral and multilateral donors, the demand side by INGOs as well as bilateral and multilateral donors – see also section 4

<sup>14</sup> These new aid modalities, introduced since Paris 2005, are the so called Program Based Approaches (PBAs) that provide coordinated aid in support of locally owned development strategies. The most common modalities are General Budget Support (GBS) that supports national poverty reduction strategies, Sector Budget Support and common Basket Funds. The latter two support the so called Sector wide Approaches (SWAs) (Williamson and Dom 2010: viii)

<sup>15</sup> Eberlei (2001, 2007) concluded that parliaments were hardly involved in the design of the Poverty Reduction Strategy Plans that were supposed to be designed in a participatory and representative way and would lead to more domestic accountability. The 'new' aid modality of budget aid, as it is added to a country's general budget, is supposed to follow the domestic trajectory of scrutinizing the budget. However, in practice parliaments are often too weak or lack political will to scrutinise their governments for the benefit of the general public.

So donors find themselves in the paradoxical situation that the nature of their aid relationship (2) with recipient governments actually impedes their development policy objective of enhancing strong domestic public/democratic accountability towards citizens (1).<sup>16</sup> They try to compensate for this democratic deficit by supporting domestic public accountability (1) on the one hand (supply & demand sides) and increasing their own accountability towards recipients by enhancing mutual accountability on the other hand (4).

The third key accountability relationship within development cooperation (3) occurs in the domestic arena of the donor country and refers to donor agencies<sup>17</sup> (and INGOs) that need to account for the effective and fair<sup>18</sup> use of public (tax) money and/or donations to the general public. This is a conventional political accountability relation in the donor country, embodying the hierarchic delegation- representation- accountability model of representative democracies<sup>19</sup> that emphasizes democratic and effective functioning of government and is important for its legitimacy. This accountability relationship is not so much discussed as a public policy objective of development cooperation, however, it is of crucial importance as it not only sets the financial parameters for development cooperation with regard to how much money will be allocated, it also tends to influence donors policy choices as they know they ultimately need to be able to account to their constituency.

The last and fourth accountability relationship (4) that colors the debate about accountability in development cooperation is also situated in the international arena. It refers to a rather new phenomenon that was initiated by the Paris declaration in which a more ownership and partnership

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The marginal role of parliaments ('uncoupled-ness' with decision-making in networks) is also mentioned as one of the problems for democratic accountability in multi- level network governance for instance by Papadopoulos (2007):474

<sup>16</sup> This relation between aid recipient and donor also exists between local NGO or CBO and INGO towards the ultimate beneficiaries of their aid (a part of the citizenry).

<sup>17</sup> Donor agencies are governmental departments in some countries and independent agencies in other countries

<sup>18</sup> Relating to the ideological normative objectives of development cooperation

<sup>19</sup> Here is referred to donors that embody representative democracies and not to authoritarian and non-representative forms of democracy.

oriented relationship between recipient country and donor was promoted.<sup>20</sup> In this relationship donor agencies are supposed to feel obliged to voluntarily (non-hierarchical) account to recipient governments, alias their development partners. This is referred to as mutual accountability. It is also a way by which donors seek to compensate for the democratic deficit in the recipient donor relationship, albeit not to citizens in recipient countries (2). Nevertheless, it is still very much unclear about what donors need to be accountable to recipient governments (Wood et al 2008:24-28). In different contexts different features are mentioned like jointly defining development results, respecting recipient countries administrative and financial systems, in time and transparent disbursement of funds, transparency in conditions etc. (European Commission 2010:11). This should be realized through political dialogue, participatory processes and via contractual agreements. Up to this moment this is an ongoing debate that lacks clear outcomes. What is clear however, is the asymmetric position recipient governments are in, as they have no appropriate sanctions in case of noncompliance of donors other than refusing the aid.<sup>21</sup>

From the above it is clear that there is a strong interconnectedness between these four key accountability relationships. It is also important to mention that all of these relationships are dynamic. There are two main reasons for that, the first is that they are shaped by their specific local environment of institutions, history, legal framework, socio-economic circumstances and cultural beliefs and tradition that are dynamic too. The second reason is that the actors and forums in these relationships have multiple formal and informal accountabilities towards other actors and forums in which they might even change roles: the current actors might become forums in other relationships and vice versa (Koppell 2005). These other accountability relationships and the incentives that they

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<sup>20</sup> See Paris Declaration principles of ownership, alignment, harmonization, coordination, managing for results and mutual accountability. The notion of partnership was not new. It was introduced in development cooperation by the World Bank around 1999 when it launched the Poverty, Reduction, Strategy Papers (PRSPs) for low income countries that should be developed by a participatory approach and tailored to country circumstances.

<sup>21</sup> Refusing aid, although it probably affects the recipient most (depending on type of aid), might in some cases be felt as a sanction by donors. Withdrawing aid might have reputational effects on the donors' foreign policy, might have effects in the export sector of the donor country and definitely has an effect on the employment in the development cooperation business within the donor country. So threatening not to accept aid can sometimes function as a sanctioning mechanism in accountability relations.

create can fundamentally influence the way actors and forums behave and make choices in the discussed relationships (Behn 2001)<sup>22</sup>

Table 1 summarizes the four key accountability relationships and their basic features

<i>Table 1. Mapping the four key accountability relations in development cooperation (1-4)</i>				
Actor	Government RC	Aid Recipient	Donor	Donor
Forum	Citizen RC (1)	Donor (2)	Constituency DC (3)	Recipient (4)
About what	Budget, Planning, Results (National (Budget) (ex-ante). Effective, efficient, and fair use of Aid (ex post)	Finances & Results (ex-ante & ex post)	Finances & Results (ex- ante & ex post)	Jointly defining of development results, In time aid disbursement, Transparency in conditions (ex- ante)
How (mechanisms)	Elections, Parliament, Effective decentralization, Participatory decision making (at local levels)	Accounting Systems, Annual Reports, impact assessments	Depends on actor: In case of government being donor: via Parliament, or via Media. In case of NGO to members, via annual (evaluation) report. Ngo to donators: media, annual report, ICT	Participatory processes like Political dialogue with stakeholders and contractual agreements
Why (nature of relationship)	Hierarchic: Principal Agent, classical delegation in democracy	Hierarchic: Principal Agent	Diverse, in case of tax payers and membership org: hierarchic P/A delegation in democracy. In case of donations: non hierarchic or voluntary	Non-Hierarchic, voluntary
Form of accountability	Public & Political	Public & Administrative-financial/ mutual, politically relevant	Public & Administrative – financial	Mutual
Type of accountability	Domestic accountability in RC	External accountability from RC to DC	Domestic accountability in DC	External accountability from DC to RC

<sup>22</sup> One example is organizational accountability. These organizational accountabilities and the incentives that they create can significantly influence the way aid is designed, delivered, monitored and evaluated (on the donor side) as well as the way it is implemented and delivers results or not ( on the receiving sides).

<b>Function of accountability</b>	Democratisation, Effectiveness of public policy & services, Anti - corruption, Responsiveness, Legitimacy	Effectiveness, sustainability and fairness (democratic) of spending of aid money	Legitimacy and Effectiveness of spending of money (taxes, donations) and about fairness/democratic ways as idealistic normative objectives of development aid	Partnership for effectiveness of development aid: mutual accountability
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*RC = recipient country DC = donor country, (1)- (4) correspond to the governance arena's in which the actor- forum relationships take place as shown in figure 1*

#### **4. Practices of promoting public accountability in Development Cooperation**

Section three identified promoting public accountability within the recipient country (so called domestic public accountability) between government and citizens (1) as the main public policy objective of donors in development cooperation. It also showed how this relationship is strongly interconnected with and affected by three other key accountability relationships (2, 3, 4). This section will continue by presenting the main categories of practices that can be differentiated within promoting public accountability in development cooperation. Subsequently, it will explore how they relate to the underlying conceptual ideas and ideologies of donors and what is known about the effects of these practices.

Although a multitude of actors in the aid business, ranging from bilateral donors, multilateral organisations as the World Bank, United Nations, the European Union and the OECD and INGOs like Oxfam and ICCO, IDEA and Transparency International, is working on promoting public accountability, their practices vary in form and approaches. By reviewing their practices, four categories can be distinguished that gradually evolved, in line with the rising status of public accountability in development cooperation as described in section two, into stronger and more direct interventions in recipient countries.

##### *Categories of Practices:*

- *Demanding* public accountability by forums from actors, especially by donors from recipients;
- *Advocating* public accountability by bilateral, multilateral and INGO's;
- *Indirectly encouraging* public accountability in recipient countries by introducing policies and strategies of which donors assume or hope that they will indirectly lead to better domestic public accountability in recipient countries: accountability as an anticipated by-product;



- *Directly co-creating public accountability institutions, mechanisms and relationships* by donors and recipient governments and/or NGOs in aid recipient countries.

The first category of practices, *demanding public accountability*, originated in the eighties in the slipstream of the neo-liberal orientation in the Western world in general and following the New Public Management trends that were used in the private sector. Both were reflected in the development paradigm, the so called Washington Consensus, in which financial and performance accountability were emphasized. This was partly due to the greater pressure on multilateral institutions to be more accountable themselves, to their funders, running the risk of being defunded (Fox and Brown 1998:9, Jordan and Van Tuyl 2006). However, its importance has not diminished since then. Bilateral and multilateral donors still demand transparent accountancy of aid receiving governments, INGOs and NGOs with regard to the spending of their money and the effects realized. In this practice the donors (forum) not only demand but also promote increased accountability from their counterparts, the recipient governments/or NGOs (actors). This is done by practices like technical assistance and financial and managerial capacity building of departments of recipient governments or of NGOs. INGOs employed similar capacity building practices towards local NGOs.

*Advocating public accountability* is the second category of practices. It refers to the attempt of donors to convince recipient actors of the necessity and advantages of public accountability for democratization and effective public service delivery. This trend was encouraged by the growing perception that recipient governments failed in delivering public services and NGOs could do this much better, as well as by the democratization wave in the early nineties of the last century. Two sets of practices in advocating public accountability emerged. The first set of these practices focused on compensating for some kind of democratic deficit: either in the relation between recipient governments and their citizens, in the relation between NGOs and their beneficiaries or in the relation between recipients and donors. Therefore particularly INGOs and NGOs concentrated on strengthening a more demand driven approach of development cooperation by supporting the demand side of accountability with capacity building activities that increased awareness, voice and participation in decision-making processes among citizens and civil society actors. Bilateral, multilateral donors as well as INGOs also concentrated on more effective service delivery, by facilitating, training and funding NGOs, by capacitating government with technical, administrative and managerial skills, as well as by focusing increasingly on anti-corruption programs within government as well as by creating independent watch dogs like Anti-corruption agencies or supporting local offices of Transparency International. In this type of practices, most donors are 'ideal driven' and are not directly participating as stakeholders (actor or forum) in the accountability

relationships that they support. Next to these two sets of practices, advocating accountability also refers to a trend among INGOs and NGOs to start discussing their NGO accountabilities more extensively towards themselves, their mission, their donors and their beneficiaries (Jordan and Van Tuyl 2006).<sup>23</sup>

A third category of practices are those that *indirectly encourage accountability*. Bilateral and multilateral donors co-design and co-implement development policy programs with recipient governments, particularly those related to national development plans and the national budget, that are not targeting public accountability directly, but assume accountability to be enhanced as a side effect along the way. This is done by turning the promotion of domestic public accountability into a condition for obtaining that particular aid modality. Thus an increase in (domestic) accountability is expected as a spin off from demanding policy reforms. Well known in the past are the activities of the World Bank and the International Monetary Fund (IMF) concerning the Poverty Reduction Strategy Papers (PRSPs) (Eberlei 2007, Wilhelm and Krause 2008).<sup>24</sup> More recently since the Paris Declaration, OECD/DAC donors increasingly apply (general and sector) budget support that also uses the improvement of domestic public accountability as a condition for providing aid. The latter, as argued in section three, is not only seen by donors as necessary for the long term sustainability of development outcomes and democratization in recipient countries, it also provides better guarantees for donors to be able to account for aid spending and results to their constituencies.

*Directly Co-creating accountability institutions, mechanisms and relationships* is the fourth and last category of practices that can be distinguished in promoting public accountability in development cooperation. This set of practices deals with direct concrete interventions in constructing accountability institutions, mechanisms and the functioning of actor-forum relations. It is called co-creation because donors work together with parties on both the supply (government/state institutions) and the demand side (citizens and civil society organizations) of an accountability relation. It gained importance over the last 5 years as it complements the previous set of practices in which the assumption that public accountability would be strengthened as a side effect of poverty

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<sup>23</sup> See for instance Kovach c.s. 2003:1, see for more information on INGO internal accountability: <http://www.oneworldtrust.org/csoproject/initiatives-international.php>, <http://www.keystoneaccountability.org/files/Annex%20NGO%20Accountability%20Initiatives%20and%20Papers.pdf>; <http://www.gdrc.org/ngo/accountability/index.html>; <http://www.ingoaccountabilitycharter.org/>

<sup>24</sup> See also note 14

reduction strategies for example, turned out not to lead to the expected results. Active direct involvement in creating accountability institutions and relations takes this approach one step further and is necessary while working with instruments like budget support that presupposes and needs a functioning system of public accountability in order to be legitimate (Eberlei 2007, Wilhelm and Krause 2008:53, OECD-DAC 2009).

This last set of practices of accountability promotion, *co-creating institutions, mechanisms and relations* became dominant in recent years. It needs extra attention because its activities touch the real world of the workings and effects of public accountability relationships. Most of these concrete activities in the sphere of co-creating accountability institutions or relations concentrate on a specific component of an accountability relationship. Activities can be grouped using a combination of four dimensions. See also figure 2.

- i. The first dimension is the level at which activities are carried out, national or local. Is it for instance the decision-making process and reporting on the national budget that must be accounted for, or the way decisions are carried out and the budget is spent at the local or sectoral level?
- ii. The second dimension is the status of the accountability relationship on which the activity focuses. Is the activity supporting the supply (actor) or demand (forum) side of an accountability relation or both?
- iii. The third dimension is the nature of the contribution made by the intervention. Is it helping to build institutions such as appointing an ombudsman, establish a public finance management system, create a client council? Is it strengthening existing institutions through capacity building of for instance MPs and NGOs? Is it supporting specific interactions between the demand and the supply side; from providing information and organising a response to the mobilising of 'voice'? Or is it targeting the learning of organizations and institutions, for redressing failing policies and improving future ones by supporting monitoring and evaluation for example?
- iv. The fourth dimension is the phase of public accountability on which the activity focuses: from supplying information (transparency & information) via the dialogue and negotiation between the two sides in an accountability relationship (answerability), to issuing a judgement on or sanctioning those rendering account (enforceability of sanctions).

Figure 2: Four dimensions of activities on co-creating public accountability relations

<u>i. Level</u>	<u>ii. Status</u>	<u>iii. Contribution of intervention</u>	<u>iv. Phase of accountability</u>
National <i>e.g. 'construction site of The national budget'</i>	Supply <i>Government &amp; public service providers</i>	Institution building  Capacity development	I Informing / transparency  II Debating/negotiating/ Answerability
Local / sectoral <i>e.g. 'implementation of the budget'</i>	Demand <i>NGOs, civil society and citizens</i>	Action (supporting and/or facilitating)  Learning (M&E)	III Sanctioning / correcting / enforceability

When evaluating and analysing donor practices, many of the activities on co-creating accountability institutions and relations combine different aspects of these four dimensions.<sup>25</sup> Two combinations turn out to be the most common and frequently applied:

1. National level/ e.g. National budget/supply/institution building & capacity development / transparency

The first combination involves activities related to the national level, for instance the national budget. They focus on strengthening the supply side, government agencies, to improve reporting on public spending in the form of public finance management systems, the creation of audit offices and the appointment of an ombudsman (transparency and partly answerability). Here government agencies from donors, specialists from multilateral organizations or international NGOs work together with the government of the recipient country.

2. Local level/e.g. implementation budget/demand/institution building & capacity development/ answerability

The second combination concerns the local or sectoral level and concentrates on building the capacity of civil society organisations to help mobilise demand for public accountability (answerability). In these activities it is not so much the government of the recipient country that is

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<sup>25</sup> See: Bakker (2010); Lister and Carter (2006); OECD (2007) Rocha Menocal and Sharma (2008); Speijcken (2009); UNDP Evaluation and country reports; World Bank Stock-takings; Williamson and Dom (2010); Wood et al (2008) ; also based on interviews by the authors

the partner in co-creating public accountability institutions, but local interest groups and NGOs that work together with INGOs, sometimes supported by government agencies from donor countries as well.

Activities aimed at direct intervention in an accountability process, like the interaction between supply and demand sides is far less common. The same applies for activities aimed at the second and third phase of the accountability process, delivering judgment, sanctioning, enforceability or mechanisms for redress.

### *Different practices, different ideologies*

Although all of the aforementioned activities claim to support public democratic accountability, two different conceptual ideas can be recognized that underlie the promotion and therefore practices of public accountability in development cooperation. One is democratization and the other is effectiveness of public service provision by government. The first finds its origin in democratic theory, the second developed out of new public management and international political economy theories. Although both are considered to reflect key functions of public accountability in a society, their conceptual roots represent different points of concern (Bovens and Schillemans, 2009). Many donor policies and practices combine elements of the two, but tend to favor one over the other. For instance were the World Bank focuses mostly on the idea of effectiveness in public service provision and therefore also on anti-corruption policies, some European donors tend to pay more attention to developing participation and voice of citizens in decision-making processes or improving the functioning of parliaments and political parties. A possible explanation for this is that these two conceptual ideas link to the different underlying ideologies of donors which to some extent are reflected in the different policies of donor agencies. When the choice is made for promoting public accountability through advocacy or co-creating institutions of accountability on the demand side there is more consideration for the concept of democratization. Indirectly encouraging accountability via other policies (like PRSPs) and co-creating institutions on the supply side seems to emphasize effective service delivery and governance more.

### *Effects of promoting accountability*

Now what do we know about the effects of the different practices of promoting public accountability? There are a growing number of evaluation reports on accountability practices of different donors, from more general budget and sector support evaluations of OECD/DAC donors, to some evaluations on general donor practices in accountability promotion, to evaluations in

democratization assistance programs of the UNDP or of independent institutions or NGOs. However, these reports hardly give an oversight of donor interventions in this area. Therefore, analyzing the different evaluation reports shows that little is known about the real effects of accountability promotion practices. Donors tend to engage in a broad and diverse spectrum of activities of which on an aggregated level both the coherence and the effects are not directly visible. Most reports conclude that the effects are fragmented, hard to attribute to specific interventions and that there is a huge gap between the intended and realized results. Formal institutions have been built, but functioning public accountability relations are still hardly existent. Although donors very much agree on the importance of promoting public accountability and more in particular, domestic public accountability in recipient countries, their search for the golden standard is still elusive, causing an overall sense of disappointment.

## **5. How to understand donors' disappointment with results up to now?**

The disappointment of donors with the results of their policies and practices up to now, particularly with regard to enhancing domestic public accountability between government and citizens in recipient countries, can be better apprehended by analyzing donor concepts, policies and practices in promoting public accountability, like has been done in the prior sections. This leads to the identification of two important mismatches. There is a mismatch between expectations and results and between efforts (or type of practices) and results. This refers to two distinct elements. The first element is the mismatch in expectations on what efforts (type of practices) will lead to an increase of public accountability. The second element is the mismatch in expectations of where an increase in - formal - public accountability will lead to improvements in terms of democracy and public service delivery performance. In order to understand these mismatches, this paper proposes to look at donor concepts, policies and practices in promoting domestic public accountability from a three dimensional perspective in which each dimension represents a distinct world of domestic accountability.

The first world is that of domestic accountability as a democratic and administrative ideal. In this ideal world of concepts, domestic accountability is merely seen as a rational part of good governance. The majority of books and articles on domestic public accountability in developing countries, as well as World Bank and OECD publications, have so far focused mainly on its conceptual development and formulation. Domestic accountability is more a prospect for the future than a present-day reality. It is predominantly a matter of analysing the characteristics of the accountability relation between governments and citizens and their assumed significance for legitimate, responsive

and effective governance. If there is an empirical dimension, it lies mainly in a study of the differences between the ideal-typical model and current reality, the results of which are then used to identify which links in public accountability are absent or weak. However, an evidence-based intervention theory is not yet available. How accountability relationships promote responsive and effective governance, and under what circumstances, cannot therefore be substantiated by existing literature. The same applies to the question of how best to encourage the development of these missing links in accountability relationships, and under what circumstances.

Furthermore, questions can be raised when looking at the premises of this ideal world of concepts. On the one hand as Ebrahim and Weisband state, because “they are greatly based on rationalist principal-agent logics in ways that stress the current value-laden and technocratic underpinnings of the concept” (2007:2). And, they continue, “while (the principal agent perspective) no doubt is useful, (it) is nonetheless constrained in its ability to explain how accountability functions in practice” (idem:8). On the other hand because they are essentially based on the concept of the nation state (state based accountability mechanisms) while the reality of development cooperation, as well as the public policy making process in developing countries, nowadays takes place in a multilevel governance context where multiple accountability actors and forums interact on multiple levels and, particularly external accountabilities, often are not constituted in a democratic way.

The second world is the world of donor policies on domestic accountability. In these policies, promoting a form of domestic accountability that is not too far from the aforementioned ideal-typical model, is a key prerequisite for justifying the provision of for instance budget support. However, such policies are inherently inconsistent. Despite the lack of an evidence-based intervention theory, the almost total absence of a touchstone in the form of specific policy instruments and limited capacity to intervene or maintain a consistent approach, these policies are nevertheless based on the technical rationale of using resources to attain specific goals within a specific timeframe. This is reflected in efforts to attain measurable results attributable to the donor’s interventions and to achieve certain outcomes within a defined period. The ideal-typical concept of domestic accountability is thus approached from an instrumentalist perspective in intervention policies. Next to that, here again, the consequences for promoting domestic public accountability that arise from the complexity of the multilevel governance context in which policies come about and need to be applied, are largely disregarded.

The third world is the world of grass root practices of domestic accountability in local governance and public services. From donors, including NGOs and their partners, it is expected to intervene in

ways that brings the ideal-typical model of domestic accountability demonstrably closer. However, local practices are characterised by a complex local governance context that has its own dynamics in which informal and formal accountabilities interact but that tends to be dominated by informal, binding relationships and personal interests that are based on trust in persons rather than on formal contracts. Governance is more relation-based as opposed to rule-based governance that presides in donor countries (Boesen 2007:86).

These three different worlds clash in the multilevel governance context of development cooperation (see a figure 1). This is not only true for the world of ideal-typical concepts and the world of local practices, but also for the world of donor policies and the world of local practices in which the realities of local practices combined with the status of donors as relative outsiders, are not in line with the instrumental logic that characterizes the world of donor policymaking. Wishes and expectations based on a simplified and therefore questionable world of ideal-types conflict with local realities and therefore with what is feasible in practice. Or in other words, there is a huge gap between how accountability is imagined and how it operates (Ebrahim and Weisband 2007:13). This explains, at least with regard to donors' approaches, for the rather disappointing results up to now.

## **6. Towards a more evidence based and or modest approach**

What is it that we do not know and that we need to know in order to become more effective? And how can we use our existing knowledge in a more effective way? These are the questions that remain after exploring what public accountability in development cooperation is about and trying to understand why accountability promotion policies did not meet their expectations yet. Therefore this last section outlines some directions for future research and some provisional guidelines for future interventions.

From the previous sections it can be concluded that only little is known about what type of practices and interventions lead to the creation of functioning accountability relations. Formal accountability institutions have been developed, not in the last place as a result of conditionality in development cooperation. And although case studies show an increase in accountability institutions, especially on the national level, they also demonstrate that in general there is institutional fragmentation and only a limited insight and knowledge of how these institutions function in practice (Wilhelm and Krause 2008:55) Not much is known about under what conditions these institutions would function more effectively. Similarly, knowledge about the effects of specific accountability relations on for instance democratic representation, government responsiveness or public service delivery is hardly available.



In order to develop more effective accountability interventions more empirical driven, or evidence based, notions about accountability promotion as an instrument for strengthening democracy and improving performance in public services need to be developed. Therefore there is a need to go back to basics in a way with a more systematic research agenda on three fronts:

- Research on what (co-creating) activities of accountability promotion under what kind of circumstances lead to functioning accountability institutions, in which accountability is looked at as a social phenomenon instead of only as a technocratic administrative necessity
- Research on how public accountability relations function in practice in relation to other (multilevel) accountability relations
- Research on the effects of (more) accountability practices on representation and public performance.

The world of development cooperation is not unique in terms of a lack of empirical research on accountability. Overall, most attention has been paid to come to conceptual clarity. Only recently more systematic attention is paid to the actual functioning world of these practices particularly in the multilevel context of the EU that might be interesting for development cooperation as well (Bovens et al 2010).

Although there are relatively few empirical studies available, there are some provisional and still quite general guidelines that can be given to donors working in this area:

- From grand design to incremental practices that are characterized by modesty and realism in terms of what one can expect and do as an external actor
- From external pressure and demands to fostering endogenous developments especially on the local and regional level

Researching and promoting public accountability in development cooperation is a complex multilevel multi-actor process that should not be about finding a golden standard that runs the risk of being based on normative agendas, instead, it should focus on researching and assessing empirical realities that can inform future policies and interventions, while having a long term and rather modest perspective with regard to bringing about change.

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